

**ABSTRACT OF THE DISCLOSURE**

In order to prevent silicides from getting under side walls when the silicides are formed over MOSFET formed over an SOI substrate, trenches are defined in 5 the SOI substrate and side walls are formed over the trenches, whereby the silicides are blocked so as not to get under a gate insulator with a lower portion of each side wall as a structure convex in a downward direction of the substrate. Thus, an increase in gate withstand 10 voltage, a decrease in gate leakage current and control on a short channel effect are achieved.